



## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
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## Division of Inspector General

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### Report No. 2020-12

TO: Connie Daniels, Director  
Court and Operational Services Division

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive  
Melissa Dondero, Assistant Inspector General *M.D.*

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Teresa Del Rio, Executive Director, Court and Operational Services Division  
Jeanette Phillips, Chief Deputy Director, Finance Division  
Velyn Anderson, Manager, Criminal Court Customer Service Department  
Kellie DiGennaro, Assistant Manager, North County Branch

SUBJECT: Unannounced Audit of the North County Branch Imprest Funds and Notary Journals

DATE: June 8, 2020

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the North County Branch Change Fund, Witness Fund, and Notary Journals on May 27, 2020.

The objectives of our audit were to:

1. Reconcile the Change and Witness Funds and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.
2. Sample Notary Journals to ascertain that notaries are logging notarial acts, completing all Notary Journal fields, and not improperly using Deputy Clerk stamps in lieu of Notary stamps in accordance with established policies and procedures.



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Inspector General

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

The North County Branch Change Fund and Witness Fund reconciled to the authorized amounts. The department's internal controls and safeguarding of these funds are adequate, and the policies and procedures are being followed.

The audit did not note non-compliance issues in regards to existing documented policies and procedures for Notaries.

We appreciate your staff's cooperation during this audit.